MIDWEST AREA
STANDARD OPERATING PROCEDURES MANUAL

FINANCIAL

Created By
Program Administrative Support Task Group
Updated July 2003

FINANCIAL

Annual Resource Management Plan System (Armps)

ARMPS is the tool used annually to manage the unit's resources for each fiscal year, which is October 1 through September 30.

Preparation:

LAO will notify secretary when to begin entering new FY into ARMPs. Enter all data into ARMPS computer program following instructions from Area Office and ARMPS manual.

1. Collect request from staff for next FY:
    - Travel, meetings (cities, dates, purpose), rough estimate of costs
    - Purchases of equipment and supplies
    - Utilities
    - New positions, promotions and awards (& bonuses), status of vacancies, retirements, financial incentives (recruitment), HQ's funded post doc.
    - Training
    - Facilities
    - Agreements--Specific Cooperative, CRADAs, grants, RSAs, hourly labor, graduate students, etc.
    - Apprenticeships, interns, STEP
    - Permanent fund transfers, temporary fund transfers
    - Space allocations
    - Assign % employee time (FTE) to CRIS
    - R&M projects
    - HPRL items

2. LAO provides:
    - Salaries
    - Indirect costs
    - Position staffing plan
    - Biotechnology assessment figures
    - Year-end rollover instructions
    - Due dates for first, second, and final drafts of ARMPS & Travel Plan

    AD, CD, and AAO provide:
    - Policy, instructions, and due dates for ARMPS process

3. State of the Management Unit (MU)
    Written by RL, with input from scientists

    In the State of the MU in the "Funding" section, insert the following paragraph:

    Safety, Health and Environmental Management. SHEM issues, goals and objectives (short and long-term). The ______ Unit has budgeted for EAP ($____); OMSP ($____); personal protective equipment and clothing ($___); supplies and materials ($___); facilities and equipment inspections and certifications ($____); abatement and corrective actions ($___); hazardous waste management and disposal ($____); radiological licenses ($___); training ($___); and acquisition and HPRL priorities ($___). Hazardous Waste Clean-up Funds estimated at ($____). SHEM personnel include (number) ____ safety representatives (manager/specialist/CDSO); ____safety committee members; _____ chemical, biological, radiological and disposal officers; ____ pesticide applicators; and, ___ commercial licensed drivers.

In the "Facilities" paragraph it should address the mandatory 4% R&M as follows:

"The mandatory 4% R&M ($______) has been budgeted and is reflected in the "Facilities Plan", OR "We request a waiver of X% ($______) of the mandatory 4% R&M ($______)".

In the "Assistance" section: Description of work to be/being completed. The table shown below is an excel file and an attachment to ARMPS.

ASSISTANCE SECTION AGREEMENT INFORMATION						
FY-2004 ARMPS (408)						
LOCATION/MU: AMES/	PLANT INTRODUCTION					
				Total Funded/	Amount	ARS-425
	Title of Funded/Pending Project;			Proposed $	Available	ARIS
ADODR/PI/CO-PI	Source of Funds; CRIS Number	Start Date	End Date	(All Years)	Current FY	LOG #
Gardner, Candice	Plant Germplasm and Information Management and Utilization	10/1/2003	9/30/2004	$532,522	$532,522	
Widrlechner, Mark	Center for Research on Botanical Dietary Supplements; original source NIH, subcontracted through Iowa State University, 3625-21000-031-06R	7/22/2002	5/31/2003 will extend	$66,318	$33,159	22541

4. Run the Validation Option to check for errors. Guidance may be obtained from the LAO and staff.

5. Print first draft and proofread for correct entry. Forward to RL. RL may make changes and return it for the changes to be entered in ARMPs.

6. Use checklist of ARMPS procedures provided by Area Office.

Attachments to ARMPS:

1. Travel Plan (excel file):
   List of national, and international meetings for upcoming FY includes:
      Meeting name, location, dates, cost, staff to attend, purposes (presentation, participation, attendance)

   Adequate dollars must be budgeted in ARMPS to cover all travel anticipated, including but not limited to:
   - Site visits
   - Domestic meetings
   - Foreign/international travel
   - Travel for training purposes
   - Relocation expenses

2. Assistance (excel file):

Reference:
ARMPS manual

Purchase Cards

VISA-Credit card for federal purchases

CARDHOLDER REQUIREMENTS

Demonstrate Need Within Micro Procurement Realm
   Nominated by Fundholder to LAPC
   Successfully Complete Micro-Purchase Self-test, Receive PCMS On-Line Training

Procurement Integrity Requirements:

VISA IS:

To Be Used for Small Purchase Needs
Subject to All Federal, Department, and Agency
Procurement Laws, Regulations, and Directives
   1) Federal Prison Industries
   2) National Industries for the Blind (NIB)
   3) National Industries for the Severely Disabled (NISH)

VISA IS **NOT**:

To Compete with Other Government Credit Cards
Gasoline Credit Card
Credit Card for Traveling (Bank of America)
For Personal Use of the Cardholder

SYSTEM CONTROLS

Cardholder
Spending Limits
Single Purchase Limit--approved limit cannot exceed $2,500 (No circumventing the government regulations by splitting a $4,000 purchase into 2 orders)
30 Day Limit--total of all charges incurred in one calendar month
Are set by the RL

HOW THE PROCESS WORKS FOR OVER THE COUNTER PURCHASES

Cardholder Presents Card to Vendor for Payment
Vendor Follows Authorization Procedures for Credit Cards
Cardholder Checks Sales Total and Signs Sales Receipt
Cardholder Returns to Office with Merchandise and Receipt
Cardholder records purchases on credit card purchase log.
Vendor Processes Sales Receipts with their Bank; Full Payment Received by Vendor NLT Next Business Day

ALL ITEMS PURCHASED BY TELEPHONE MUST BE DELIVERED BY THE VENDOR WITHIN 30 DAYS. THE ORDER SHALL NOT BE PLACED WITHOUT THIS ASSURANCE FROM THE VENDOR.

Charges on Purchase Card are exempt from Sales Tax.

CARD SECURITY

Cardholder is responsible for safeguarding the card at all times. Do not permit anyone to use your card or account number.

CREDIT CARD PROCUREMENT CYCLE

1. Requirement identified
2. Cardholder:
    - A. Identifies source of supply
    - B. Phones in order, or completes order form and completes log
    - C. Material received by cardholder and delivered to end user
    - D. Shipping documents retained
    - E. Entries in PCMS must be verified within a reasonable amount of time. With the implementation of FFIS, it is encouraged that cardholders reconcile weekly. Budget object, description, accounting is noted in PCMS program. Supporting documents must be kept together with each individual order placed.

CONVENIENCE CHECKS

Some credit card holders may also have the ability to write convenience checks. The same regulations apply to check writing as with the credit card.

Checks may be issued to make purchases only if the vendor does not accept the purchase card.

Cardholders may issue checks to employees for reimbursement of miscellaneous expenditures such as supplies, services, and registration fees. Before issuing a check, form SF-1164, Claim for Reimbursement for Expenditures on Official Business, must be approved by an authorized official other than the cardholder. Reimbursements must be in accordance with federal, department, and agency procurement regulations.

When using a convenience check use the following form to record transaction. All checks must also be verified in PCMS.

International vendor: Use code 989898989 as the tax ID number.

BANK OF AMERICA CHECK DOCUMENTATION

CHECKWRITER

VENDOR'S TAX IDENTIFICATION NO.:____

(IF AN INDIVIDUAL) SOCIAL SECURITY NO.:_______________________________________

NAME OF INDIVIDUAL BEING HANDED THE CHECK, IF DIFFERENT FROM THE NAME ON THE CHECK:____

DATE CHECK WAS HANDED TO THAT INDIVIDUAL:_____________________________________

IF MAILING THE CHECK, DATE IT WAS MAILED:_____________________________________

ADDRESS: ____
____
____

A FLAT FEE OF 1.9% PER CHECK WILL BE ASSESSED.

CHECK AMOUNT ($__________) AND FEE (1.9%) ARE CHARGED TO
ACCOUNT:___________________

BOC:_______________________
(Budget Object Classification Code:)

Waiver No. __________________

TAPE YOUR COPY OF CHECK HERE:

USING PCMS

Hit “Cardholder”

Hit “Card Transactions”

When screen appears, hit “Find”

Click on “Accounting” which is in bold print

Go to “Action” block and click on proper entry (“Approved” or otherwise)

Enter date received, per this example: 06-16-2002

In “Agency Ref.” block, enter Ad-700 number or Unit Reference Number

In “Item Description”, enter a specific description (not office supplies, but rather, pens, pencils, etc.). CRIS number, and/or check number must be entered in this block.

If you need more room for the description, click inside “Description” box, go to top bar and click on “Edit”, click on “Edit” again and a block will appear for additional description.

In the ACCOUNTING CODE BLOCK, YOU MUST ENTER YOUR UNIT’S 10 DIGIT ACCOUNTING CODE NUMBER (ie: 3013625320). Any additional information will cause transactions to be rejected.

In “COMMENTS” BLOCK, record the waiver number used for convenience checks.

Use the top “MODIFY” to make any corrections to accounting

Budget Object can be changed (a list can be brought up of BOCs by going up to the top bar and clicking on “list” when you are in the Budget Object Box. Anything $1000 and below will be coded 2670 automatically. Be sure to code check fees 2581.

Distribution amount should be in dollars.

IF ALL INFORMATION IS CORRECT AS ENTERED/REENTERED, HIT “SAVE”

System will prompt you to make additional changes to account and if you say “no” it will flash “Transaction Completed”

Hit “Next Transaction” over to the right to enter next transaction.

To view all of your “Approved” Transactions:

1) At the cardholder pull-down menu, select [Card Transactions].
2) Click [Find] to bring up your information pertaining to you.
3) Position cursor in any field below name, i.e., merchant name and click
4) Click [Clear Form].
5) Go to top.
6) Click [Query] and then click enter. (This will take out u in Action Code area.
7) Place cursor in [Action Code] and key in A.
8) Click [Find].

All approved transactions will appear.

To view Query Database:

1) Click cardholder, select card transactions
2) Click [Find].
3) Position cursor below name, i.e., Merchant Name and click.
4) Go to TOP and click clear form.
5) Click Query and then click enter.
6) Place cursor in Transactions Amount and click.
   (For amounts over $1000, key in >1000 and click FIND; for amounts below $500, key in <500.
7) Print screen.

CREDIT CARD PURCHASE LOG

EXHIBIT NO. 1

CARDHOLDER NAME: ____

REQUISITION NUMBER	ORDER DATE	VENDOR	BUS SZ	DESCRIPTION	QTY	UNIT PRICE	TOTAL COST	DATE REC’D	REMARKS

Most Commonly Used Budget Object Classification Codes

Tuition	2523
Equipment Repair	2532
Other Services	2540
Check writing fee	2581
Chemicals	2626
Laboratory Supplies	2629
PC Software	2635
Computer Supplies	2639
Subscriptions/books/reprints	2660
General Supples	2670
Meeting Registration	2575

Purchase Requisitions-AD-700

AD-700s (requisitions)--assign number to AD-700:
Example: 2-3625-320-00001-01

2 = Fiscal year (FY) 2002
3625 = location
320 = management unit (MU)
00001 = number assigned sequentially to each AD-700 and/or expense
01 = number of line items on AD-700

Log AD-700 and other expenses into expense journal (computerized or paper) by recording:

AD-700 number assigned
Vendor
Dollar amount
Description of item
CRIS #
Date ordered
Type of expense
Credit card or purchase order number (when received from procurement)
Date item(s) received

Expenses (except salaries and benefits) may be tracked by recording into an expense journal. This may include AD-700s (requisitions), SF-182s (training), 202s (travel), utilities, agreements, awards, etc.

PROCUREMENT REQUEST

INSTRUCTIONS: Agencies must provide entries in unshaded areas. See reverse.

TO: (Procurement Office)

1. REQUESTING OFFICE

2 RECEIVING OFFICE NO.	3 CONTRACT NUMBER (if Applicable)	4 ORDER DATE	5	6 UNIT CODE	7 FUND CODE	8 PURCHASE/DELIVERY ORDER NUMBER	9 SUB	1A. PROCUREMENT REQUEST NO. 3 - 3625 - 112 - 00684
6122					T5			1B. Date: June 23, 2003

CHECK ONE
☐ Purchase Order
☐ Delivery Order

10. TO: (Seller)

11. SHIP TO: (Consignee and Destination)
USDA-ARS-Plant Introduction Station
G212 Agronomy
ISU
Ames, IA 50011-1170

☐ INSIDE DELIVERY

12 LINE ITEM	13. ACT. CODE	14 DESCRIPTION	15 BUDGET OBJECT	16 ACC. LINE	17 QUANTITY	18 UNIT ISSUE	19 UNIT PRICE	20 AMOUNT
1		27455-U Crimp Seal with PTFE/Silicone Septum			5.00	ea	$81.10	$405.50
2		57348-U SPME fiber assembly DVB/CAR/PDMS			2.00	ea	$217.00	$434.00
3		Shipping			1.00	ea	$10.35	$10.35

For additional information, please conta
Stacey Winter (515)2 — TECHNICAL CONTACT
(515)294-3255 — TELEPHONE NO.

21 FOB POINT

22 DISCOUNT TERMS

Sub-Total ▶ 25 $849.85

23 REQUIRED DELIVERY (Do not use ASAP) July 7, 2003

23A NEGOTIATED DELIVERY

24 SHIP VIA

26 ESTIMATED FREIGHT $0.00

TOTAL ▶ 27 $849.85

29 ACCOUNTING CLASSIFICATION

28 ACC Line	A	B	C		D	E				30 DISTRIBUTION	31 AMOUNT
2	5	10	5	3	4	1	4	1	2	2	
	30136	25112	031							100.000%	$849.85

RECOMMENDED SOURCE(S) (If neccessary use attachment)

Sigma Chemical Co
P O Box 14508
St Louis, MO 63178

Fin:
Phone: (800)325-3010
Contact:
Fax: 800-325-5052

I certify that the above items are necessary for use in the public service.

TITLE

SIGNATURE OF AUTHORIZED REPRESENTATIVE

This form was electronically reproduced by the Requisition Tracking System

AD-700(4-82)

Status of Funds

LAO distributes Status of Funds reports following close of monthly bookkeeping cycle. Review for discrepancies.

1. Separate and set aside, temporarily:
    - Plan Summary report
    - Status of Funds for grants, CRADAs, sibling CRISs, etc.
        - Salary Management Systems report (usually distributed after the first of the year)

2. Locate unposted lists of commitments for each CRIS

3. Reconcile unposted list with expense log by marking in the expense log those items that appear on unposted list. This includes AD-700s, SF-182s, travel expenses, etc.

4. On Salary Management Systems and Plan Summary reports, locate expenses such as salary adjustments, awards, fund transfers. In expense log, check off each item that has appeared on the reports.

5. Total all items in expense log that are not checked off as having gone through bookkeeping on the Status of Funds (outstanding expenses). Run separate totals for each CRIS, if appropriate.

6. Subtract total of outstanding expenses from the balances that appear on the Status of Funds for each CRIS.

7. This adjusted balance is the amount of available funds. This includes adjustments in salaries.

8. Repeat the above process for Status of Funds for grants, CRADA, SCA, etc.

References:
  Directive 325.1